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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 12, 2010 To Tuesday, January 12, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1501 |
| APPLICANT: | MACYS c/o FEDERATED DEPT. STORES |
| PARCEL NO.: | 7295 004 |
| PARCEL ADDRESS: | 3251 - 20TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $47,314,091.00 |
| APPLICANT'S OPINION: | $21,525,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1558 |
| APPLICANT: | SFGC ASSOCS LLC |
| PARCEL NO.: | 3780 006 |
| PARCEL ADDRESS: | 0866 - 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,634,301.00 |
| APPLICANT'S OPINION: | $3,490,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1559 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007 |
| PARCEL ADDRESS: | 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,159,072.00 |
| APPLICANT'S OPINION: | $348,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1560 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,563,729.00 |
| APPLICANT'S OPINION: | $3,769,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1561 |
| APPLICANT: | LAPIN ASSOCS |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,709,952.00 |
| APPLICANT'S OPINION: | $4,413,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2295 |
| APPLICANT: | PRESTA, BARBARA |
| PARCEL NO.: | 0473 008 |
| PARCEL ADDRESS: | 1324 - 1326 FRANCISCO ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,999,800.00 |
| APPLICANT'S OPINION: | $1,625,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 12, 2010 To Tuesday, January 12, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0686 |
| APPLICANT: | YU, ALLEN |
| PARCEL NO.: | 3793 192 |
| PARCEL ADDRESS: | 0088 KING ST, #1009 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,309,867.00 |
| APPLICANT'S OPINION: | $776,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1133 |
| APPLICANT: | 450 CLEMENTINA STREET ASSOCS L |
| PARCEL NO.: | 3732 074 |
| PARCEL ADDRESS: | 0251 - 06TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,384,200.00 |
| APPLICANT'S OPINION: | $2,243,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1315 |
| APPLICANT: | MAH REVOCABLE TRUST |
| PARCEL NO.: | 0183 007 |
| PARCEL ADDRESS: | 1200 - 1220 JACKSON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,044,170.00 |
| APPLICANT'S OPINION: | $1,355,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1316 |
| APPLICANT: | WOO REVOCABLE TRUST |
| PARCEL NO.: | 0250 003A |
| PARCEL ADDRESS: | 1025 HYDE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,792,504.00 |
| APPLICANT'S OPINION: | $1,188,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1347 |
| APPLICANT: | WINTER, KATHERINE |
| PARCEL NO.: | 3768 216 |
| PARCEL ADDRESS: | 0403 MAIN ST, 420 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $634,012.00 |
| APPLICANT'S OPINION: | $380,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1350 |
| APPLICANT: | WINTER, KATHERINE |
| PARCEL NO.: | 0059 138 |
| PARCEL ADDRESS: | 0150 0156 LOMBARD ST, 708J |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $627,810.00 |
| APPLICANT'S OPINION: | $376,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 12, 2010, at 9:30 a.m.

Present: Jeffrey Morris, Diane Robinson and Lawrence Lee

Quorum present

Chairperson: Jeffrey Morris, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the 2008 Assessment Roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2295 | Barbara Presta | Continued |

The following listed applicants for change in the assessed valuation of property affecting various years of the Assessment Roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2006-1179 | Union Square Building, LLC | Withdrawn |
| 2006-1180 | Union Square Building, LLC | Withdrawn |
| 2006-1181 | Union Square Building, LLC | Withdrawn |
| 2007-0508 | SPI Commerce Park | Postponed |

**RECESS**

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

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## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Jeffrey Morris, Diane Robinson and Lawrence Lee

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 Assessment Roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1316 | Woo Revocable Trust | A.V.Lowered (Assessor)<br>(2 to 1 vote, Member Robinson dissenting) |

The following listed applicants for change in the assessed valuation of property affecting various years of the Assessment Roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0686 | Allen Yu | Withdrawn |
| 2008-1133 | 450 Clementina Street Assocs; | Withdrawn |
| 2008-1315 | Mah Revocable Trust | Withdrawn |
| 2008-1347 | Katherine Winter | Withdrawn |
| 2008-1350 | Katherine Winter | Withdrawn |

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, February 19, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, January 19, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
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ASSESSMENT APPEALS BOARD
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San Francisco, CA 94102-4697

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, January 13, 2010 To Wednesday, January 13, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0497 |
| APPLICANT: | SNEAD, KIMBERLY |
| PARCEL NO.: | 1258 019 |
| PARCEL ADDRESS: | 0135 Buena Vista EAST AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,334,298.00 |
| APPLICANT'S OPINION: | $1,680,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0840 |
| APPLICANT: | SNEAD, KIMBERLY |
| PARCEL NO.: | 1258 019 |
| PARCEL ADDRESS: | 0135 Buena Vista EAST AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,205,467.00 |
| APPLICANT'S OPINION: | $1,900,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0841 |
| APPLICANT: | SNEAD, KIMBERLY |
| PARCEL NO.: | 1258 019 |
| PARCEL ADDRESS: | 0135 Buena Vista EAST AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,520,954.00 |
| APPLICANT'S OPINION: | $2,100,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0842 |
| APPLICANT: | SNEAD, KIMBERLY |
| PARCEL NO.: | 1258 019 |
| PARCEL ADDRESS: | 0135 Buena Vista EAST AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,249,572.00 |
| APPLICANT'S OPINION: | $1,900,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0634 |
| APPLICANT: | SNEAD, KIMBERLY |
| PARCEL NO.: | 1258 019 |
| PARCEL ADDRESS: | 0135 Buena Vista EAST AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,607,566.00 |
| APPLICANT'S OPINION: | $1,929,500.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 13, 2010, at 1:33 p.m.

Present: Louisa Mendoza, John McGary and Margaret Ruxton

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0497 | Kimberly Snead | Withdrawn at hearing |
| 2007-0840 | Kimberly Snead | Withdrawn at hearing |
| 2007-0841 | Kimberly Snead | A.V. Lowered (Assessor) |
| 2007-0842 | Kimberly Snead | A.V. Lowered (Assessor) |
| 2008-0634 | Kimberly Snead | Postponed at hearing |

There being no further business, the Board, at the hour of 2:09 p.m., recessed to reconvene Thursday, January 14, 2010, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, January 19, 2010

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, January 14, 2010 To Thursday, January 14, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1852 |
| APPLICANT: | RICKARD, ROBERT |
| PARCEL NO.: | 2654 046 |
| PARCEL ADDRESS: | 0096 MARS ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,143,611.00 |
| APPLICANT'S OPINION: | $519,181.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2202 |
| APPLICANT: | LEE, EVELYN |
| PARCEL NO.: | 1353 018A |
| PARCEL ADDRESS: | 0420 LAKE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,950,000.00 |
| APPLICANT'S OPINION: | $1,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2225 |
| APPLICANT: | CEN, ANDY |
| PARCEL NO.: | 6980 012 |
| PARCEL ADDRESS: | 0135 LEE AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $473,707.00 |
| APPLICANT'S OPINION: | $250,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2226 |
| APPLICANT: | CEN, ANDY |
| PARCEL NO.: | 6980 012 |
| PARCEL ADDRESS: | 0135 LEE AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $485,937.00 |
| APPLICANT'S OPINION: | $250,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2244 |
| APPLICANT: | IROHA RESTAURANTS, INC. |
| PARCEL NO.: | 2008990147 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $108,400.00 |
| APPLICANT'S OPINION: | $14,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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**Lobbyist Registration and Reporting Requirements**

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Disability Access – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, January 14, 2010 To Thursday, January 14, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2336 |
| APPLICANT: | SHEN, MA LI |
| PARCEL NO.: | 2166 030 |
| PARCEL ADDRESS: | 2090 - 47TH AVE, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $6,465.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2337 |
| APPLICANT: | SHEN, MA LI |
| PARCEL NO.: | 2166 030 |
| PARCEL ADDRESS: | 2090 - 47TH AVE, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $6,594.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2338 |
| APPLICANT: | SHEN, MA LI |
| PARCEL NO.: | 2166 030 |
| PARCEL ADDRESS: | 2090 - 47TH AVE, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $6,725.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2339 |
| APPLICANT: | SHEN, MA LI |
| PARCEL NO.: | 2166 030 |
| PARCEL ADDRESS: | 2090 - 47TH AVE, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $6,859.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, January 14, 2010, at 9:49 a.m.

Present: Donna Crowder, Arthur Tom and Joseph Tham

Quorum present

Chairperson: Donna Crowder, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the Assessment Roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2225 | Andy Cen | Continued |
| 2008-2226 | Andy Cen | Continued |

The following listed applicants for change in the assessed valuation of property affecting various years of the Assessment Roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1852 | Robert Rickard | Withdrawn |
| 2008-2202 | Evelyn Lee | Postponed |
| 2008-2244 | Iroha Restaurants, Inc | Withdrawn |

**RECESS**

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene at 1:30 p.m.

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## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Donna Crowder, Arthur Tom and Joseph Tham

Quorum present

Chairperson: Donna Crowder, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the Assessment Roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2336 | Ma Li Shen | Denied |
| 2008-2337 | Ma Li Shen | Denied |
| 2008-2338 | Ma Li Shen | Denied |
| 2008-2339 | Ma Li Shen | Denied |

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Tuesday, January 19, 2010 at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, February 25, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 19, 2010 To Tuesday, January 19, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1569 |
| APPLICANT: | TEACHERS INSURANCE & ANNUITY |
| PARCEL NO.: | 0311 010 |
| PARCEL ADDRESS: | 0088 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,467,284.00 |
| APPLICANT'S OPINION: | $3,440,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1570 |
| APPLICANT: | TEACHERS INSURANCE & ANNUITY |
| PARCEL NO.: | 0311 011 |
| PARCEL ADDRESS: | 0088 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,121,850.00 |
| APPLICANT'S OPINION: | $3,936,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1571 |
| APPLICANT: | TEACHERS INSURANCE & ANNUITY |
| PARCEL NO.: | 0311 007 |
| PARCEL ADDRESS: | 0088 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,765,206.00 |
| APPLICANT'S OPINION: | $3,229,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1572 |
| APPLICANT: | TEACHERS INSURANCE & ANNUITY |
| PARCEL NO.: | 0311 008 |
| PARCEL ADDRESS: | 0088 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $33,933,812.00 |
| APPLICANT'S OPINION: | $10,180,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1573 |
| APPLICANT: | TEACHERS INSURANCE & ANNUITY |
| PARCEL NO.: | 0311 009 |
| PARCEL ADDRESS: | 0088 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,605,851.00 |
| APPLICANT'S OPINION: | $2,282,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2314 |
| APPLICANT: | KREFETZ, FRED |
| PARCEL NO.: | 3789 851 |
| PARCEL ADDRESS: | 0239 BRANNAN ST, #18A |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,300,000.00 |
| APPLICANT'S OPINION: | $1,825,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2441 |
| APPLICANT: | CARTWRIGHT HOTEL CO LLC |
| PARCEL NO.: | 0284 006 |
| PARCEL ADDRESS: | 0524 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,586,016.00 |
| APPLICANT'S OPINION: | $7,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2442 |
| APPLICANT: | MONTICELLO HOTEL, LLC |
| PARCEL NO.: | 0330 023 |
| PARCEL ADDRESS: | 0119 - 0139 ELLIS ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,473,599.00 |
| APPLICANT'S OPINION: | $9,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0048 |
| APPLICANT: | CONTESSA TRUST |
| PARCEL NO.: | 0538 023 |
| PARCEL ADDRESS: | 2347 UNION ST, 1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $730,000.00 |
| APPLICANT'S OPINION: | $670,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 19, 2010, at 9:40 a.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2314 | Fred Krefetz | A.V.Lowered (Board) |
| 2009-0048 | Contessa Trust | A.V.Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1569 | Teachers Insurance & Annuity | Postponed |
| 2008-1570 | Teachers Insurance & Annuity | Postponed |
| 2008-1571 | Teachers Insurance & Annuity | Postponed |
| 2008-1572 | Teachers Insurance & Annuity | Postponed |
| 2008-1573 | Teachers Insurance & Annuity | Postponed |
| 2008-2441 | Cartwright Hotel Co LLC | Postponed |
| 2008-2442 | Monticello Hotel, LLC | Postponed |

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene Monday, January 25, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board January 20, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, January 19, 2010 To Tuesday, January 19, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1354 |
| APPLICANT: | ACEVEZ, SANTIAGO |
| PARCEL NO.: | 3570 045 |
| PARCEL ADDRESS: | 0151 CAPP ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,211,518.00 |
| APPLICANT'S OPINION: | $1,205,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1358 |
| APPLICANT: | TJ COTUGNO HOLDINGS, LLC |
| PARCEL NO.: | 2612 014 |
| PARCEL ADDRESS: | 2362 - 2368 15TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,822,780.00 |
| APPLICANT'S OPINION: | $1,209,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1362 |
| APPLICANT: | PACIFIC AVENUE TRUST |
| PARCEL NO.: | 0976 027 |
| PARCEL ADDRESS: | 2935 PACIFIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,826,787.00 |
| APPLICANT'S OPINION: | $3,200,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1364 |
| APPLICANT: | AHLUWALIA, GURINDER |
| PARCEL NO.: | 1080 003 |
| PARCEL ADDRESS: | 1449 - 1453 BRODERICK ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,106,810.00 |
| APPLICANT'S OPINION: | $1,397,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1485 |
| APPLICANT: | YEE FAMILY REVOC TRUST |
| PARCEL NO.: | 7233 001C |
| PARCEL ADDRESS: | 0540 JUNIPERO SERRA BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,445,115.00 |
| APPLICANT'S OPINION: | $920,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1616 |
| APPLICANT: | BLOCKBUSTER, INC. |
| PARCEL NO.: | 2008201830 |
| PARCEL ADDRESS: | 1770 OCEAN AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $72,612.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1619 |
| APPLICANT: | MACROVISION CORPORATION |
| PARCEL NO.: | 2008206729 |
| PARCEL ADDRESS: | 0795 FOLSOM ST, 0200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $1,447,080.00 |
| APPLICANT'S OPINION: | $948,036.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, January 19, 2010, at 1:30 p.m.

Present: Louisa Mendoza and Margaret Ruxton

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll having not been present for hearing as scheduled, The Board took action as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1358 | TJ Cotugno Holdings, LLC | Denied (No Show) |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1354 | Santiago Acevez | Withdrawn |
| 2008-1362 | Pacific Avenue Trust | Withdrawn |
| 2008-1364 | Gurinder Ahluwalia | Withdrawn |
| 2008-1485 | Yee Family Revoc Trust | Withdrawn |
| 2008-1616 | Blockbuster, Inc | Withdrawn |
| 2008-1619 | Macrovision Corporation | Postponed |

There being no further business, the Board, at the hour of 1:55 p.m., recessed to reconvene Thursday, January 28, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, January 21, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
WEDNESDAY, JANUARY 20, 2010
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to review additional documents submitted by the taxpayer at the request of the Board, and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2008-2115**

| | |
|---|---|
| APPLICANT: | WESTFIELD 816-818 MISSION STREET, LLC |
| PARCEL NO.: | 3705-008 |
| PARCEL ADDRESS: | 816-818 MISSION ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $15,000,000.00 |
| APPLICANT'S OPINION: | $7,500,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 20, 2010, at 9:30 a.m.

Present: Louisa Mendoza, Jeffrey Morris and Diane Robinson

Quorum present

Chairperson: Jeffrey Morris, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:35 a.m. to review additional documents and deliberate on the below listed application. At the hour of 10:38 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2115 | Westfield 816-818 Mission Street, LLC | A.V. Lowered (Board); 2-1 vote with Member Mendoza dissenting to a higher value. |

**RECESS**

The Board, at the hour of 10:43 a.m., recessed to reconvene at 10:45 a.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 10:45 a.m.

Present: Lawrence Lee, Jeffrey Morris and Diane Robinson

Quorum present

Chairperson: Jeffrey Morris, Presiding

With no public present for comment, the Board consulted with its Administrator in open session regarding applicant's request to amend the below application from a 2008 supplemental appeal to a 2009 regular assessment appeal. The Board then took the following action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2295 | Barbara Presta | Denied applicant's request to amend application |

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**RECESS**

The Board, at the hour of 11:07 a.m., recessed to reconvene at 11:10 a.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 11:10 a.m.

Present: Lawrence Lee, Jeffrey Morris and Joseph Tham

Quorum present

Chairperson: Lawrence Lee, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 11:14 a.m. to review additional documents and consult with legal counsel regarding the below listed application. At the hour of 11:40 a.m. the Board reconvened in open session and took no action on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0790 | Matthew Morrisey | No action taken; remains under submission |

**RECESS**

The Board, at the hour of 11:44 a.m., recessed to reconvene at 11:45 a.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 11:50 a.m.

Present: Lawrence Lee, Jeffrey Morris and Diane Robinson

Quorum present

Chairperson: Lawrence Lee, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 11:54 a.m. to consult with legal counsel and continue preparing its findings and fact for the below listed application. At the hour of 12:38 p.m. the Board reconvened in open session and took no action on the original of the respective application:

| **Appeal No.** | **Name** | **Disposition** |
|---|---|---|
| 2006-0715 | Transamerica Realty Services | Issued Findings of Fact |

There being no further business, the Board, at the hour of 12:42 p.m. recessed to reconvene Monday, January 25, 2010, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, May 4, 2010.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
## WEDNESDAY, JANUARY 20, 2010
## 10:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to deliberate applicant's request to amend the application and accept it as timely filed for the 2009 regular roll assessment, and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2008-2295**

| | |
|---|---|
| APPLICANT: | PRESTA, BARBARA |
| PARCEL NO.: | 0473 008 |
| PARCEL ADDRESS: | 1324 - 1326 FRANCISCO ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,999,800.00 |
| APPLICANT'S OPINION: | $1,625,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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City Hall, Room 405
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San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL WEDNESDAY, JANUARY 20, 2010 11:00 AM

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closed

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to review additional documents submitted by the assessor at the request of the Board, and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2008-0790**

| | |
|---|---|
| APPLICANT: | MORRISSEY, MATTHEW |
| PARCEL NO.: | 0515 022A |
| PARCEL ADDRESS: | 3122 STEINER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,256,637.00 |
| APPLICANT'S OPINION: | $1,496,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to continue preparing Board's finding of fact and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2006-0715**

| | |
|---|---|
| APPLICANT: | TRANSAMERICA REALTY SERVICES, INC. |
| PARCEL NO.: | 3768 016 |
| PARCEL ADDRESS: | 0002 BRYANT ST. |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,283,609.00 |
| APPLICANT'S OPINION: | $9,950,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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# Agenda* / Notice of Assessment Appeals Board

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1/21/10

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, January 21, 2010 To Thursday, January 21, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2006-0328 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2006205468 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $6,924,547.00 |
| APPLICANT'S OPINION: | $150,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2006-0329 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2006202246 |
| PARCEL ADDRESS: | 2409 - 17TH ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,853,246.00 |
| APPLICANT'S OPINION: | $1,700,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2006-0330 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2006200874 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,844,504.00 |
| APPLICANT'S OPINION: | $752,148.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0318 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2007200727 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,901,394.00 |
| APPLICANT'S OPINION: | $782,512.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0319 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2007204863 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $7,063,038.00 |
| APPLICANT'S OPINION: | $130,978.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0320 |
| APPLICANT: | CLEAR CHANNEL OUTDOOR, INC. |
| PARCEL NO.: | 2007204884 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $13,126,336.00 |
| APPLICANT'S OPINION: | $4,784,271.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1012 |
| APPLICANT: | CBS OUTDOOR, INC. |
| PARCEL NO.: | 2008200682 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $4,627,048.00 |
| APPLICANT'S OPINION: | $750,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 21, 2010, at 9:30 a.m.

Present: Margaret Ruxton, Mervin Conlan, and Alfredo Perez

Quorum present

Chairperson: Margaret Ruxton, Presiding

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#2
1/21/10

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2006-0328 | CBS Outdoor, Inc. | Postponed |
| 2006-0329 | CBS Outdoor, Inc. | Postponed |
| 2006-0330 | CBS Outdoor, Inc. | Postponed |
| 2007-0318 | CBS Outdoor, Inc. | Postponed |
| 2007-0319 | CBS Outdoor, Inc. | Postponed |
| 2007-0320 | Clear Channel Outdoor, Inc. | Postponed |
| 2008-1012 | CBS Outdoor, Inc. | Postponed |

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Friday, January 22, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Friday, January 22, 2010

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City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
## FRIDAY, JANUARY 22, 2010
## 9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to consult, discuss, deliberate and to take possible action on the below listed application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2007-0979**

| | |
|---|---|
| APPLICANT: | PETER SCHAEFFER |
| PARCEL NO.: | 2989 025 |
| PARCEL ADDRESS: | 195 – 199 WEST PORTAL AVE |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $1,597,298 |
| APPLICANT'S OPINION: | $294,626 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 25, 2010 To Monday, January 25, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2232 |
| APPLICANT: | CHRISTIE, SAMANTHA |
| PARCEL NO.: | 0479 013 |
| PARCEL ADDRESS: | 1229 - 1259 FRANCISCO ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $14,070,392.00 |
| APPLICANT'S OPINION: | $5,300,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2385 |
| APPLICANT: | MEEHAN, THOMAS |
| PARCEL NO.: | 0134 017 |
| PARCEL ADDRESS: | 1100 - 1106 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,357,271.00 |
| APPLICANT'S OPINION: | $2,238,029.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2386 |
| APPLICANT: | MEEHAN, THOMAS |
| PARCEL NO.: | 0134 017 |
| PARCEL ADDRESS: | 1100 - 1106 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,584,524.00 |
| APPLICANT'S OPINION: | $2,465,279.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0628 |
| APPLICANT: | CHRISTIE, SAMANTHA |
| PARCEL NO.: | 0479 013 |
| PARCEL ADDRESS: | 1229 - 1259 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,575,757.00 |
| APPLICANT'S OPINION: | $5,300,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 25, 2010 To Monday, January 25, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2167 |
| APPLICANT: | CABAK, MICHAEL |
| PARCEL NO.: | 0779 091 |
| PARCEL ADDRESS: | 0988 FULTON ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,100,000.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2168 |
| APPLICANT: | CABAK, MICHAEL |
| PARCEL NO.: | 0779 091 |
| PARCEL ADDRESS: | 0988 FULTON ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,122,000.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0239 |
| APPLICANT: | DUBROVSKY, EDWARD |
| PARCEL NO.: | 0311 069 |
| PARCEL ADDRESS: | 0690 MARKET ST, #1402 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,489,271.00 |
| APPLICANT'S OPINION: | $1,075,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0240 |
| APPLICANT: | DUBROVSKY, EDWARD |
| PARCEL NO.: | 0311 070 |
| PARCEL ADDRESS: | 0690 MARKET ST, #1403 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,795,710.00 |
| APPLICANT'S OPINION: | $1,300,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, January 25, 2010, at 1:43 pm

Present: Diane Robinson, Gregory Blaine and Scott Spertzel

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0239 | Edward Dubrovsky | A.V.Lowered (Board) |
| 2009-0240 | Edward Dubrovsky | A.V.Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2167 | Michael Cabak | Postponed |
| 2008-2168 | Michael Cabak | Postponed |

There being no further business, the Board, at the hour of 4:00 pm recessed to reconvene Monday, February 1, 2010 at 9:30 am.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, February 8, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, January 28, 2010 To Thursday, January 28, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1611 |
| APPLICANT: | COMPUSA STORES, LP |
| PARCEL NO.: | 2008203261 |
| PARCEL ADDRESS: | 0750 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,354,057.00 |
| APPLICANT'S OPINION: | $245,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1612 |
| APPLICANT: | WALGREEN COMPANY., #3849 |
| PARCEL NO.: | 1493 001 |
| PARCEL ADDRESS: | 0025 POINT LOBOS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,786,247.00 |
| APPLICANT'S OPINION: | $3,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1613 |
| APPLICANT: | WALGREEN COMPANY., #3849 |
| PARCEL NO.: | 1440 040 |
| PARCEL ADDRESS: | 0745 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,793,559.00 |
| APPLICANT'S OPINION: | $5,400,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1615 |
| APPLICANT: | WACHOVIA SECURITIES INC. |
| PARCEL NO.: | 2008204270 |
| PARCEL ADDRESS: | 0004 EMBARCADERO CTR, 0800 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $6,239,193.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2119 |
| APPLICANT: | YUEN FAMILY TRUST |
| PARCEL NO.: | 1407 049 |
| PARCEL ADDRESS: | 0325 - 26TH AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,323,140.00 |
| APPLICANT'S OPINION: | $2,504,040.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2192 |
| APPLICANT: | YUEN FAMILY TRUST |
| PARCEL NO.: | 1407 049 |
| PARCEL ADDRESS: | 0325 - 26TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,319,100.00 |
| APPLICANT'S OPINION: | $2,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

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**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0074 |
| APPLICANT: | ROBLEDO, DIANA |
| PARCEL NO.: | 5461 022 |
| PARCEL ADDRESS: | 6284 - 03RD ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $999,000.00 |
| APPLICANT'S OPINION: | $735,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0075 |
| APPLICANT: | ROBLEDO, DIANA |
| PARCEL NO.: | 5461 022 |
| PARCEL ADDRESS: | 6284 - 03RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,018,980.00 |
| APPLICANT'S OPINION: | $735,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0076 |
| APPLICANT: | ROBLEDO, DIANA |
| PARCEL NO.: | 5461 022 |
| PARCEL ADDRESS: | 6284 - 03RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,039,358.00 |
| APPLICANT'S OPINION: | $650,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0077 |
| APPLICANT: | ROBLEDO, DIANA |
| PARCEL NO.: | 5461 022 |
| PARCEL ADDRESS: | 6284 - 03RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,060,142.00 |
| APPLICANT'S OPINION: | $650,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0485 |
| APPLICANT: | SEVERSON 2000 TRUST |
| PARCEL NO.: | 2009651004 |
| PARCEL ADDRESS: | A029 |
| TOPIC: | |
| CURRENT ASSESSMENT: | $576,135.00 |
| APPLICANT'S OPINION: | $450,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, January 28, 2010, at 1:47 pm

Present: Louisa Mendoza, Mervin Conlan and Fred Perez

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0074 | Diana Robledo | A.V.Lowered (Board) |
| 2009-0075 | Diana Robledo | A.V.Lowered (Board) |
| 2009-0076 | Diana Robledo | A.V.Lowered (Board) |
| 2009-0077 | Diana Robledo | A.V.Lowered (Board) |

The following listed applicant for change in the assessed valuation of property affecting the 2009 assessment roll having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0485 | Severson 2000 Trust | Withdrawn |

There being no further business, the Board, at the hour of 3:15 pm recessed to reconvene Thursday, February 4, 2010 at 9:30 am.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, February 3, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
## TUESDAY, FEBRUARY 2, 2010
## 9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session to deliberate and to take possible action on the following application (pursuant to Revenue and Taxation code sections 1605.4):

**APPLICATION 2008-0790**

| | |
|---|---|
| APPLICANT: | MORRISSEY, MATTHEW |
| PARCEL NO.: | 0515 022A |
| PARCEL ADDRESS: | 3122 STEINER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,256,637.00 |
| APPLICANT'S OPINION: | $1,496,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, February 2, 2010 at 9:35 a.m.

Present: Jeffrey Morris, Lawrence Lee and Joseph Tham

Quorum present

Chairperson: Lawrence Lee, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:38 a.m. to deliberate and take possible action on the below listed application.

At the hour of 10:15 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

| **Appeal No.** | **Name** | **Disposition** |
|---|---|---|
| 2008-0790 | Matthew Morrissey | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 10:20 a.m. recessed to reconvene Friday, February 5, 2010, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, February 8, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, February 03, 2010 To Wednesday, February 03, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0849 |
| APPLICANT: | ATOA, MATANGI |
| PARCEL NO.: | 4761 007 |
| PARCEL ADDRESS: | 1342 REVERE AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $499,039.00 |
| APPLICANT'S OPINION: | $344,838.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2233 |
| APPLICANT: | BAVARESCO, JOSEPH |
| PARCEL NO.: | 3588 053 |
| PARCEL ADDRESS: | 0679 - 0681 GUERRERO ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $952,821.00 |
| APPLICANT'S OPINION: | $458,776.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0321 |
| APPLICANT: | GIBSON, NORA |
| PARCEL NO.: | 0973 001 |
| PARCEL ADDRESS: | 0007 PRESIDIO AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,367,246.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, February 3, 2010, at 9:30 am

Present: Louisa Mendoza, Fred Perez and John McGary

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0321 | Nora Gibson | A.V.Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting the 2006 and 2007 assessment roll having not been present for hearing as scheduled, the Board took action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0849 | Matangi Atoa | Withdrawn |
| 2008-2233 | Joseph Bavaresco | Postponed |

There being no further business, the Board, at the hour of 11:45 am recessed to reconvene Thursday, February 4, 2010 at 9:30 am.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, February 4, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, February 04, 2010 To Thursday, February 04, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0597 |
| APPLICANT: | DELTA DENTAL PLAN OF CALIFORNIA |
| PARCEL NO.: | 2008200754 |
| PARCEL ADDRESS: | 0100 - 01ST ST, 1200 |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $17,519,808.00 |
| APPLICANT'S OPINION: | $8,700,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0598 |
| APPLICANT: | BINGHAM MCCUTCHEN LLP |
| PARCEL NO.: | 2008200367 |
| PARCEL ADDRESS: | 0003 EMBARCADERO CTR, 2500 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $22,897,268.00 |
| APPLICANT'S OPINION: | $11,900,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0603 |
| APPLICANT: | TPG CAPITAL, LP |
| PARCEL NO.: | 2008206425 |
| PARCEL ADDRESS: | 0345 - CALIFORNIA ST, 3300 |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $10,121,913.00 |
| APPLICANT'S OPINION: | $4,900,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1469 |
| APPLICANT: | LEE-MAH ELECTRONICS |
| PARCEL NO.: | 2008200809 |
| PARCEL ADDRESS: | 1088 SANSOME ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,186,841.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1475 |
| APPLICANT: | GOODBY, SILVERSTEIN & PARTNERS, INC. |
| PARCEL NO.: | 2008201284 |
| PARCEL ADDRESS: | 0720 CALIFORNIA ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $7,757,082.00 |
| APPLICANT'S OPINION: | $3,800,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, February 04, 2010 To Thursday, February 04, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1237 |
| APPLICANT: | AFANASYEVA, TATYANA |
| PARCEL NO.: | 1870 026 |
| PARCEL ADDRESS: | 2025 - 2027 KIRKHAM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,485,690.00 |
| APPLICANT'S OPINION: | $595,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1240 |
| APPLICANT: | SMITH, ADAM |
| PARCEL NO.: | 3610 007 |
| PARCEL ADDRESS: | 0956 S SOUTH VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,611,578.00 |
| APPLICANT'S OPINION: | $645,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1266 |
| APPLICANT: | CHARLES WRIGHT FAMILY TRUST |
| PARCEL NO.: | 6504 050 |
| PARCEL ADDRESS: | 0000, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,164,864.00 |
| APPLICANT'S OPINION: | $1,435,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1294 |
| APPLICANT: | WOO REVOCABLE TRUST |
| PARCEL NO.: | 1276 019 |
| PARCEL ADDRESS: | 0173 - 0175 PARNASSUS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,779,084.00 |
| APPLICANT'S OPINION: | $1,060,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1320 |
| APPLICANT: | LANG, LAPHONG |
| PARCEL NO.: | 1181 025 |
| PARCEL ADDRESS: | 1231 FULTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,562,197.00 |
| APPLICANT'S OPINION: | $1,036,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1323 |
| APPLICANT: | SKORNIA Q-TIP TRUSTS |
| PARCEL NO.: | 1363 006 |
| PARCEL ADDRESS: | 0121 - 03RD AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,575,886.00 |
| APPLICANT'S OPINION: | $1,707,386.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1337 |
| APPLICANT: | PROKOPTSEVA, YGVGENIYA |
| PARCEL NO.: | 7526 002 |
| PARCEL ADDRESS: | 5696 DIAMOND HEIGHTS BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,163,613.00 |
| APPLICANT'S OPINION: | $465,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, February 4, 2010, at 1:30 pm

Present: Louisa Mendosa, John McGary and Joseph Tham

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1240 | Adam Smith | A.V.Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1237 | Tatyana Afanasyeva | Withdrawn |
| 2008-1266 | Charles Wright Family Trust | Withdrawn |
| 2008-1294 | Woo Revocable Trust | Withdrawn |
| 2008-1320 | Laphong Lang | Withdrawn |
| 2008-1323 | Skornia Q Tip Trust | Postponed |
| 2008-1337 | Ygvgeniya prokoptseva | Postponed |

There being no further business, the Board, at the hour of 2:30 pm recessed to reconvene Tuesday, February 9, 2010 at 1:30 pm.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on February 9, 2010

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Friday, February 05, 2010 To Friday, February 05, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0433 |
| APPLICANT: | GLENBOROUGH San Francisco, LLC |
| PARCEL NO.: | 3712 023 |
| PARCEL ADDRESS: | 060 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $25,238,109.00 |
| APPLICANT'S OPINION: | $22,200,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0701 |
| APPLICANT: | KWAN, PAUL & JANE |
| PARCEL NO.: | 0258 020 |
| PARCEL ADDRESS: | 0558 - 0560 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,560,720.00 |
| APPLICANT'S OPINION: | $950,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0702 |
| APPLICANT: | KWAN, PAUL & JANE |
| PARCEL NO.: | 0271 003 |
| PARCEL ADDRESS: | 0425 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,303,787.00 |
| APPLICANT'S OPINION: | $925,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1609 |
| APPLICANT: | ORCHARD GARDEN INC. |
| PARCEL NO.: | 0270 042 |
| PARCEL ADDRESS: | 0466 BUSH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,583,829.00 |
| APPLICANT'S OPINION: | $5,700,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1617 |
| APPLICANT: | RISING REX LP / HOTEL REX |
| PARCEL NO.: | 0284 010 |
| PARCEL ADDRESS: | 0562 - 0570 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,298,417.00 |
| APPLICANT'S OPINION: | $14,140,950.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 08, 2010 To Monday, February 08, 2010**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1027 |
| APPLICANT: | HEI San Francisco, LLC |
| PARCEL NO.: | 0229 020 |
| PARCEL ADDRESS: | 0375 BATTERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $135,862,549.00 |
| APPLICANT'S OPINION: | $45,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1121 |
| APPLICANT: | GRAND HYATT SF GENERAL PARTNERSHIP |
| PARCEL NO.: | 0295 016 |
| PARCEL ADDRESS: | 0345 STOCKTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $167,802,972.00 |
| APPLICANT'S OPINION: | $153,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1579 |
| APPLICANT: | WELLS FARGO BANK |
| PARCEL NO.: | 3710 020 |
| PARCEL ADDRESS: | 0333 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $143,377,802.00 |
| APPLICANT'S OPINION: | $43,009,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, February 8, 2010, at 9:30 am

Present: Jeffrey Morris, Diane Robinson and Lawrence Lee
Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1121 | Grand Hyatt SF General Partner | A.V.Lowered (Assessor) |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1027 | HEI San Francisco | Postponed |
| 2008-1579 | Wells Fargo Bank | Postponed |

There being no further business, the Board, at the hour of 10:35 am recessed to reconvene Tuesday, February 9, 2010 at 9:30 am.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 9, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, February 09, 2010 To Tuesday, February 09, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0899 |
| APPLICANT: | SAVIO, CORAGENE |
| PARCEL NO.: | 6633 020 |
| PARCEL ADDRESS: | 1721 - 1723 CHURCH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,050,000.00 |
| APPLICANT'S OPINION: | $600,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0073 |
| APPLICANT: | MILLIKAN, JEFFREY |
| PARCEL NO.: | 0094C012 |
| PARCEL ADDRESS: | 2164 HYDE ST, #612 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,066,520.00 |
| APPLICANT'S OPINION: | $1,561,800.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0236 |
| APPLICANT: | JUAREZ, MARIO |
| PARCEL NO.: | 3557 016 |
| PARCEL ADDRESS: | 3340 - 3342 16TH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,593,000.00 |
| APPLICANT'S OPINION: | $828,657.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0396 |
| APPLICANT: | MCEWEN, OREN |
| PARCEL NO.: | 0688 222 |
| PARCEL ADDRESS: | 1521 SUTTER ST, #403 |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $660,000.00 |
| APPLICANT'S OPINION: | $501,600.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, February 09, 2010, at 9:30 a.m.

Present: Jeffrey Morris, Diane Robinson and Lawrence Lee

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicants for change in the assessed valuation of property affecting The assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0899 | Coragene Savio | Submitted |
| 2009-0073 | Jeffrey Millikan | Submitted |
| 2009-0236 | Mario Juarez | Submitted |
| 2009-0396 | Oren McEwen | Submitted |

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene Wednesday, February 10, 2010 at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, February 10, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, February 09, 2010 To Tuesday, February 09, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0377 |
| APPLICANT: | GOODMAN, BRIDGET |
| PARCEL NO.: | 5462 022 |
| PARCEL ADDRESS: | 0086 CARR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $419,813.00 |
| APPLICANT'S OPINION: | $325,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0378 |
| APPLICANT: | GOODMAN, BRIDGET |
| PARCEL NO.: | 5462 022 |
| PARCEL ADDRESS: | 0086 CARR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $419,958.00 |
| APPLICANT'S OPINION: | $406,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0379 |
| APPLICANT: | GOODMAN, BRIDGET |
| PARCEL NO.: | 5462 022 |
| PARCEL ADDRESS: | 0086 CARR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $428,357.00 |
| APPLICANT'S OPINION: | $349,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0380 |
| APPLICANT: | GOODMAN, BRIDGET |
| PARCEL NO.: | 5462 022 |
| PARCEL ADDRESS: | 0086 CARR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $436,923.00 |
| APPLICANT'S OPINION: | $308,900.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Disability Access – The hearing room is wheelchair accessible.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, February 09, 2010, at 1:40 p.m.

Present: Louisa Mendoza, Margaret Ruxton and Mervin Conlan

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant for change in the assessed valuation of property affecting The assessment roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0377 | Bridget Goodman | A.V.Lowered (Board) |
| 2009-0378 | Bridget Goodman | Continued |
| 2009-0379 | Bridget Goodman | Continued |
| 2009-0380 | Bridget Goodman | Continued |

There being no further business, the Board, at the hour of 3:05 p.m., recessed to reconvene Thursday, February 11, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, February 11, 2010

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, February 10, 2010 at 12:30 p.m.

Present: Jeffrey Morris, Diane Robinson and Lawrence Lee

Quorum present

Chairperson: Jeffrey Morris, Presiding

With no public present for comment, the Board went into closed session at the hour of 12:38 p.m. to deliberate and take possible action on the below listed applications.

At the hour of 1:10 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0899 | Coragene Savio | A.V.Lowered (Board) |
| 2009-0073 | Jeffrey Millikan | A.V.Lowered (Board) |
| 2009-0396 | Oren McEwen | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 1:15 p.m. recessed to reconvene Wednesday, February 10, 2010, at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 16, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, February 10, 2010 To Wednesday, February 10, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0384 |
| APPLICANT: | MOZAFFARI, ALI |
| PARCEL NO.: | 0253A001 |
| PARCEL ADDRESS: | 1177 CALIFORNIA ST, 1821 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,638,179.00 |
| APPLICANT'S OPINION: | $1,064,816.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1096 |
| APPLICANT: | BECKMAN, CINDY |
| PARCEL NO.: | 0922 027 |
| PARCEL ADDRESS: | 3444 - 3446 BRODERICK ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,345,515.00 |
| APPLICANT'S OPINION: | $1,136,718.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1301 |
| APPLICANT: | DWIGGINS, CHRISTINE |
| PARCEL NO.: | 8708 176 |
| PARCEL ADDRESS: | 0235 BERRY ST, 513 |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $986,900.00 |
| APPLICANT'S OPINION: | $906,761.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1408 |
| APPLICANT: | BULLETIN BUILDING OWNER, LLC |
| PARCEL NO.: | 3705 007 |
| PARCEL ADDRESS: | 0814 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,998,384.00 |
| APPLICANT'S OPINION: | $6,991,200.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1718 |
| APPLICANT: | PONTE GADEA CALIFORNIA, LLC |
| PARCEL NO.: | 0327 026 |
| PARCEL ADDRESS: | 0150 POWELL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $67,650,000.00 |
| APPLICANT'S OPINION: | $61,500,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2234 |
| APPLICANT: | C & J FAMILY TRUST |
| PARCEL NO.: | 3762 119 |
| PARCEL ADDRESS: | 0510 BRYANT ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $589,282.00 |
| APPLICANT'S OPINION: | $450,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, February 10, 2010, at 1:30 pm

Present: Diane Robinson, Greg Blaine and Lawrence Lee
Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1096 | Cindy Beckman | Denied |

The following listed applicant for change in the assessed valuation of property affecting the 2007 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1301 | Christine Dwiggins | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0384 | Ali Mozaffari | Postponed |
| 2008-1408 | Bulletin Building Owner, LLC | Postponed |
| 2008-1718 | Ponte Gadea California, LLC | Postponed |
| 2008-2234 | C & J Family Trust | Postponed |

There being no further business, the Board, at the hour of 2:45 p.m. recessed to reconvene Tuesday, February 16, 2010 at 9:30 am.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 16, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

7

11/10

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, February 11, 2010 To Thursday, February 11, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0884 |
| APPLICANT: | SAN FRANCISCO EXAMINER |
| PARCEL NO.: | 5231 004 |
| PARCEL ADDRESS: | 1995 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,823,628.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0886 |
| APPLICANT: | SAN FRANCISCO EXAMINER |
| PARCEL NO.: | 5231 005 |
| PARCEL ADDRESS: | 1995 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,819,484.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0887 |
| APPLICANT: | SAN FRANCISCO EXAMINER |
| PARCEL NO.: | 5231 006 |
| PARCEL ADDRESS: | 1945 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,851,912.00 |
| APPLICANT'S OPINION: | $1,054,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1152 |
| APPLICANT: | STUBHUB INC |
| PARCEL NO.: | 2008205838 |
| PARCEL ADDRESS: | 0199 FREMONT ST, 3RD FLR |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $4,753,055.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1383 |
| APPLICANT: | YEE, DAVID |
| PARCEL NO.: | 3638 025 |
| PARCEL ADDRESS: | 3180 - 3186 23RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,555,993.00 |
| APPLICANT'S OPINION: | $1,032,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1441 |
| APPLICANT: | GARCIA, CYNTHIA |
| PARCEL NO.: | 5879 034 |
| PARCEL ADDRESS: | 0163 - 0165 SWEENY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $742,844.00 |
| APPLICANT'S OPINION: | $700,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, February 11, 2010, at 9:30 a.m.

Present: Margaret Ruxton and Fred Perez

Quorum present

Chairperson: Margaret Ruxton, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1383 | David Yee | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0884 | San Francisco Examiner | Withdrawn |
| 2008-0886 | San Francisco Examiner | Withdrawn |
| 2008-0887 | San Francisco Examiner | Withdrawn |
| 2008-1152 | Stubhub Inc. | Postponed |
| 2008-1441 | Cynthia Garcia | Withdrawn |

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Monday, February 22, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, February 22, 2010

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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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7

16/10

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, February 16, 2010 To Tuesday, February 16, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1206 |
| APPLICANT: | UN PLAZA ASSOCIATES, LP |
| PARCEL NO.: | 0351 050 |
| PARCEL | 0010 UNITED NATIONS PLZ, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,617,000.00 |
| APPLICANT'S | $6,700,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1994 |
| APPLICANT: | ELEVATED INVESTORS II LLC |
| PARCEL NO.: | 0327 026 |
| PARCEL | 0150 POWELL ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $60,496,094.00 |
| APPLICANT'S | $21,725,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2247 |
| APPLICANT: | NEKOUASL, TIFFANY |
| PARCEL NO.: | 0742 120 |
| PARCEL | 0724 - 0730 SITUS TO BE ASSIGNED AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $550,000.00 |
| APPLICANT'S | $430,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2333 |
| APPLICANT: | BRINZO TESTAMENTARY TRUST |
| PARCEL NO.: | 0061 020A |
| PARCEL | 1860 GRANT AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,300,000.00 |
| APPLICANT'S | $655,754.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2334 |
| APPLICANT: | BRINZO TESTAMENTARY TRUST |
| PARCEL NO.: | 0061 020A |
| PARCEL | 1860 GRANT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,346,000.00 |
| APPLICANT'S | $668,868.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, February 16, 2010 To Tuesday, February 16, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0683 |
| APPLICANT: | 55 FIFTH STREET CORPORATION |
| PARCEL NO.: | 3705 039 |
| PARCEL ADDRESS: | 0055 - 05TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $22,166,884.00 |
| APPLICANT'S OPINION: | $8,528,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0951 |
| APPLICANT: | MADAN, SANJEEV |
| PARCEL NO.: | 0656 046 |
| PARCEL ADDRESS: | 2556 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,263,579.00 |
| APPLICANT'S OPINION: | $506,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1318 |
| APPLICANT: | POSTMARK PARTNERS, LP |
| PARCEL NO.: | 0576 008 |
| PARCEL ADDRESS: | 1808 PACIFIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,497,987.00 |
| APPLICANT'S OPINION: | $3,529,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1341 |
| APPLICANT: | OXFORD REALTY NV |
| PARCEL NO.: | 3748 339 |
| PARCEL ADDRESS: | 0355 - 01ST ST, #S2007 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,204,470.00 |
| APPLICANT'S OPINION: | $722,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1348 |
| APPLICANT: | WINTER, KATHERINE |
| PARCEL NO.: | 0595 074 |
| PARCEL ADDRESS: | 1650 - JACKSON ST, 805 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $576,124.00 |
| APPLICANT'S OPINION: | $346,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1349 |
| APPLICANT: | WINTER, KATHERINE |
| PARCEL NO.: | 0567 089 |
| PARCEL ADDRESS: | 1998 BROADWAY, 1105 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $958,192.00 |
| APPLICANT'S OPINION: | $574,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, February 16, 2010, at 1:30 p.m.

Present: Gregory Blaine, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Gregory Blaine, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2008 Assessment Roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0951 | Sanjeev Madan | A.V. Lowered (Assessor) |
| 2008-1341 | Oxford Realty NV | Verbal Stipulation Agreement Approved |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action at a previous meeting on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0683 | 55 Fifth Street Corporation | Postponed |
| 2008-1318 | Postmark Partners, LP | Withdrawn |
| 2008-1348 | Katherine Winter | Withdrawn |
| 2008-1349 | Katherine Winter | Withdrawn |

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Thursday, February 18, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, February 18, 2010

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## Agenda* / Notice of Assessment Appeals Board

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, February 17, 2010 To Wednesday, February 17, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0382 |
| APPLICANT: | BELL, PHILLIP |
| PARCEL NO.: | 7015 036 |
| PARCEL ADDRESS: | 0954 CAPITOL AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $351,298.00 |
| APPLICANT'S OPINION: | $250,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0383 |
| APPLICANT: | BELL, PHILLIP |
| PARCEL NO.: | 7015 036 |
| PARCEL ADDRESS: | 0954 CAPITOL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $358,664.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0384 |
| APPLICANT: | BELL, PHILLIP |
| PARCEL NO.: | 7015 036 |
| PARCEL ADDRESS: | 0954 CAPITOL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $365,836.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0385 |
| APPLICANT: | BELL, PHILLIP |
| PARCEL NO.: | 7015 036 |
| PARCEL ADDRESS: | 0954 CAPITOL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $373,152.00 |
| APPLICANT'S OPINION: | $200,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Disability Access – The hearing room is wheelchair accessible.

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Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, February 18, 2010 To Thursday, February 18, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0986 |
| APPLICANT: | 100 BROADWAY ASSOCIATES |
| PARCEL NO.: | 0141 003B |
| PARCEL ADDRESS: | 0100 - 0120 BROADWAY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,241,443.00 |
| APPLICANT'S OPINION: | $2,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1210 |
| APPLICANT: | ARDEN REALTY |
| PARCEL NO.: | 0167 063 |
| PARCEL ADDRESS: | 0075 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $34,862,657.00 |
| APPLICANT'S OPINION: | $24,432,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1211 |
| APPLICANT: | ARDEN REALTY |
| PARCEL NO.: | 0168 057 |
| PARCEL ADDRESS: | 0057 THE EMBARCADERO, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $26,146,988.00 |
| APPLICANT'S OPINION: | $18,286,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1212 |
| APPLICANT: | ARDEN REALTY |
| PARCEL NO.: | 0171 068 |
| PARCEL ADDRESS: | 0001 JACKSON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $26,146,988.00 |
| APPLICANT'S OPINION: | $18,286,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1499 |
| APPLICANT: | 333 BUSH ASSOCIATES |
| PARCEL NO.: | 0288 032 |
| PARCEL ADDRESS: | 0333 BUSH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,220,000.00 |
| APPLICANT'S OPINION: | $9,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1500 |
| APPLICANT: | 333 BUSH ASSOCIATES |
| PARCEL NO.: | 0288 033 |
| PARCEL ADDRESS: | 0333 BUSH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $275,142,960.00 |
| APPLICANT'S OPINION: | $240,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, February 18, 2010, at 9:30 a.m.

Present: Diane Robinson, Lawrence Lee and Scott Spertzel

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2008 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0986 | 100 Broadway Associates | A.V. Lowered (Assessor) |
| 2008-1499 | 333 Bush Associates | A.V. Lowered (Assessor) |
| 2008-1500 | 333 Bush Associates | A.V. Lowered (Assessor) |

The following listed applicants for change in the assessed valuation of property affecting the 2008 assessment roll year having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1210 | Arden Realty | Denied-No Show |
| 2008-1211 | Arden Realty | Denied-No Show |
| 2008-1212 | Arden Realty | Denied-No Show |

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Monday, March 1, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 2, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Monday, February 22, 2010 To Monday, February 22, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1506 |
| APPLICANT: | HEARST COMMUNICATIONS, INC. |
| PARCEL NO.: | 4347 010 |
| PARCEL ADDRESS: | 1901 CESAR CHAVEZ ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $29,096,308.00 |
| APPLICANT'S OPINION: | $2,750,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1507 |
| APPLICANT: | HEARST COMMUNICATIONS, INC. |
| PARCEL NO.: | 4346 002 |
| PARCEL ADDRESS: | 2000 MARIN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,587,695.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1508 |
| APPLICANT: | HEARST COMMUNICATIONS, INC. |
| PARCEL NO.: | 4349 016 |
| PARCEL ADDRESS: | 0000, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,393,299.00 |
| APPLICANT'S OPINION: | $400,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1608 |
| APPLICANT: | MORGAN STANLEY & CO. |
| PARCEL NO.: | 2008204282 |
| PARCEL ADDRESS: | 0101 CALIFORNIA ST, 0300 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $4,501,630.00 |
| APPLICANT'S OPINION: | $2,700,978.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1610 |
| APPLICANT: | MORGAN STANLEY & CO. |
| PARCEL NO.: | 2008209037 |
| PARCEL ADDRESS: | 0555 CALIFORNIA ST, 2200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $9,747,929.00 |
| APPLICANT'S OPINION: | $5,848,758.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1973 |
| APPLICANT: | BLOWFISH LLC |
| PARCEL NO.: | 2008901298 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $244,070.00 |
| APPLICANT'S OPINION: | $200,803.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1974 |
| APPLICANT: | BLOWFISH LLC |
| PARCEL NO.: | 2008901297 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $285,339.00 |
| APPLICANT'S OPINION: | $242,072.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1975 |
| APPLICANT: | BLOWFISH LLC |
| PARCEL NO.: | 2008901296 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $288,950.00 |
| APPLICANT'S OPINION: | $222,311.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1976 |
| APPLICANT: | BLOWFISH LLC |
| PARCEL NO.: | 2008990120 |
| PARCEL ADDRESS: | , |
| TOPIC: | |
| CURRENT ASSESSMENT: | $385,232.00 |
| APPLICANT'S OPINION: | $215,080.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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Disability Access – The hearing room is wheelchair accessible.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, February 22, 2010, at 9:30 a.m.

Present: Louisa Mendoza, Fred Perez and John McGary

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1610 | Morgan Stanley & Co | Denied |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1506 | Hearst Communications, Inc. | Postponed |
| 2008-1507 | Hearst Communications, Inc. | Postponed |
| 2008-1508 | Hearst Communications, Inc. | Postponed |
| 2008-1608 | Morgan Stanley & Co | Withdrawn |
| 2008-1973 | Blowfish LLC | Withdrawn |
| 2008-1974 | Blowfish LLC | Withdrawn |
| 2008-1975 | Blowfish LLC | Withdrawn |
| 2008-1976 | Blowfish LLC | Withdrawn |

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene Thursday, February 25, 2010 at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, March 4, 2010

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, February 25, 2010 To Thursday, February 25, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1960 |
| APPLICANT: | THE INDEPENDENT LLC |
| PARCEL NO.: | 2008901042 |
| PARCEL ADDRESS: | , |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | $1,457.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1961 |
| APPLICANT: | THE INDEPENDENT LLC |
| PARCEL NO.: | 2008901041 |
| PARCEL ADDRESS: | , |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | $1,356.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1962 |
| APPLICANT: | THE INDEPENDENT LLC |
| PARCEL NO.: | 2008901040 |
| PARCEL ADDRESS: | , |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | $848.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2005 |
| APPLICANT: | MASSON GEORGE LEE TRUSTEE |
| PARCEL NO.: | 1226 036 |
| PARCEL ADDRESS: | 1907 - 1911 OAK ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,885,674.00 |
| APPLICANT'S OPINION: | $705,510.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2049 |
| APPLICANT: | RICHARDSON, PHILIP |
| PARCEL NO.: | 7520 034 |
| PARCEL ADDRESS: | 0074 GOLD MINE DR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,097,520.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2053 |
| APPLICANT: | CANDLESTICK COVE, LLC |
| PARCEL NO.: | 4991 998 |
| PARCEL ADDRESS: | 1510V SITUS TO BE ASSIGNED BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $30,535,740.00 |
| APPLICANT'S OPINION: | $27,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

*** Public comment will be taken on every item on the agenda.**

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, February 25, 2010, at 1:40 p.m.

Present: Donna Crowder, Arthur Tom and Jose Tham

Quorum present

Chairperson: Donna Crowder, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 Assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2053 | Candlestick Cove, LLC | A.V.Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1960 | The Independent LLC | Withdrawn |
| 2008-1961 | The Independent LLC | Withdrawn |
| 2008-1962 | The Independent LLC | Withdrawn |
| 2008-2005 | Masson George Lee Trustee | Withdrawn |
| 2008-2049 | Philip Richardson | Withdrawn |

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Wednesday, March 3, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, March 25, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 01, 2010 To Monday, March 01, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1415 |
| APPLICANT: | MEPT 303 SECOND STREET LLC |
| PARCEL NO.: | 3749 062 |
| PARCEL ADDRESS: | 0303 - 02ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $223,686,000.00 |
| APPLICANT'S OPINION: | $112,100,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1476 |
| APPLICANT: | CNET NETWORKS, INC. |
| PARCEL NO.: | 3736 123 |
| PARCEL ADDRESS: | 0235 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $81,952,327.00 |
| APPLICANT'S OPINION: | $70,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1595 |
| APPLICANT: | SEB IMMOBILIEN-INVESTMENT GMBH |
| PARCEL NO.: | 0289 001 |
| PARCEL ADDRESS: | 0225 BUSH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $95,508,720.00 |
| APPLICANT'S OPINION: | $47,754,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1596 |
| APPLICANT: | SEB IMMOBILIEN-INVESTMENT GMBH |
| PARCEL NO.: | 0289 007 |
| PARCEL ADDRESS: | 0225 BUSH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $73,223,352.00 |
| APPLICANT'S OPINION: | $36,611,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MONDAY, MARCH 1, 2010
1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

---

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. Closed session with legal counsel to continue drafting the findings of fact, and to take possible action on the below listed applications (pursuant to Revenue and Taxation code sections 1605.4):

**A. APPLICATION 2002-0517**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $125,865,691.00 |
| APPLICANT'S OPINION: | $100,500,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**B. APPLICATION 2003-1426**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $128,383,004.00 |
| APPLICANT'S OPINION: | $62,932,846.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**C. APPLICATION 2004-1172**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $131,076,687.00 |
| APPLICANT'S OPINION: | $65,389,957.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**D. APPLICATION 2005-0727**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $133,698,220.00 |
| APPLICANT'S OPINION: | $66,849,111.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MARCH 2, 2010
9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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---

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)
2. **Closed Session** to deliberate and take possible action on the below listed application (pursuant to Revenue and Taxation code sections 1605.4):

   A) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1250 |
| APPLICANT: | SLUSKY, BORIS |
| PARCEL NO.: | 0578 027 |
| PARCEL ADDRESS: | 1999 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,850,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

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4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, March 02, 2010 To Tuesday, March 02, 2010**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1877 |
| APPLICANT: | DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.: | 0234 017 |
| PARCEL ADDRESS: | 0005 THE EMBARCADERO, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $202,740,224.00 |
| APPLICANT'S OPINION: | $138,600,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1878 |
| APPLICANT: | DINAPOLI CAPITAL PARTNERS |
| PARCEL NO.: | 2008208165 |
| PARCEL ADDRESS: | 0005 EMBARCADERO, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $12,124,244.00 |
| APPLICANT'S OPINION: | $10,700,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1880 |
| APPLICANT: | SPEYER, TISHMAN |
| PARCEL NO.: | 8721 011 |
| PARCEL ADDRESS: | 0550 TERRY A. FRANCOIS BL , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $145,656,000.00 |
| APPLICANT'S OPINION: | $71,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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ASSESSMENT APPEALS BOARD
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, March 03, 2010 To Wednesday, March 03, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2041 |
| APPLICANT: | YELLOW CAB COOPERATIVE INC. |
| PARCEL NO.: | 2008901391 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $1,345,059.00 |
| APPLICANT'S OPINION: | $1,107,113.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2149 |
| APPLICANT: | YELLOW CAB COOPERATIVE INC. |
| PARCEL NO.: | 2008901390 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $1,294,485.00 |
| APPLICANT'S OPINION: | $1,071,189.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2150 |
| APPLICANT: | YELLOW CAB COOPERATIVE INC. |
| PARCEL NO.: | 2008901389 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $1,145,590.00 |
| APPLICANT'S OPINION: | $918,381.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2151 |
| APPLICANT: | YELLOW CAB COOPERATIVE INC. |
| PARCEL NO.: | 2008990152 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $960,147.00 |
| APPLICANT'S OPINION: | $682,102.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0128 |
| APPLICANT: | CHEN, EUGENE |
| PARCEL NO.: | 2024 018 |
| PARCEL ADDRESS: | 1771 - 25TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $870,000.00 |
| APPLICANT'S OPINION: | $730,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0132 |
| APPLICANT: | TILARO, MICHAEL |
| PARCEL NO.: | 8708 033 |
| PARCEL ADDRESS: | 0255 BERRY ST, #308 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $727,248.00 |
| APPLICANT'S OPINION: | $550,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, March 04, 2010 To Thursday, March 04, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1895 |
| APPLICANT: | DOLBY LABORATORIES, INC. |
| PARCEL NO.: | 2008200688 |
| PARCEL ADDRESS: | 0100 POTRERO AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $4,061,479.00 |
| APPLICANT'S OPINION: | $2,730,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1896 |
| APPLICANT: | DOLBY LABORATORIES, INC. |
| PARCEL NO.: | 2008203242 |
| PARCEL ADDRESS: | 0999 BRANNAN ST, 0231 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $20,105,372.00 |
| APPLICANT'S OPINION: | $12,670,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1902 |
| APPLICANT: | GREATER BAY BANK |
| PARCEL NO.: | 2008204287 |
| PARCEL ADDRESS: | 0225 BUSH ST, 0100 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $3,820,088.00 |
| APPLICANT'S OPINION: | $182,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1918 |
| APPLICANT: | EMASA, BUENAVENTURA |
| PARCEL NO.: | 6357 025 |
| PARCEL ADDRESS: | 0324 ARGONAUT AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $603,431.00 |
| APPLICANT'S OPINION: | $378,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2100 |
| APPLICANT: | THE COMPANY, LLC |
| PARCEL NO.: | 3589 002 |
| PARCEL ADDRESS: | 2214 MISSION ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $391,947.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2101 |
| APPLICANT: | THE COMPANY, LLC |
| PARCEL NO.: | 3589 004 |
| PARCEL ADDRESS: | 2224 MISSION ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $605,904.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, March 04, 2010 To Thursday, March 04, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0957 |
| APPLICANT: | NIXON PEABODY LLP |
| PARCEL NO.: | 2008207165 |
| PARCEL ADDRESS: | 0001 EMBARCADERO CTR, 1800 |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $9,005,660.00 |
| APPLICANT'S OPINION: | $4,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2116 |
| APPLICANT: | LAUREL SPE, LLC dba THE LAUREL INN |
| PARCEL NO.: | 1022 026 |
| PARCEL ADDRESS: | 0488 PRESIDIO AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $11,918,021.00 |
| APPLICANT'S OPINION: | $9,918,021.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2117 |
| APPLICANT: | LAUREL SPE, LLC dba THE LAUREL INN |
| PARCEL NO.: | 1022 026 |
| PARCEL ADDRESS: | 0488 PRESIDIO AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $12,063,230.00 |
| APPLICANT'S OPINION: | $10,063,230.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2118 |
| APPLICANT: | LAUREL SPE, LLC dba THE LAUREL INN |
| PARCEL NO.: | 1022 026 |
| PARCEL ADDRESS: | 0488 PRESIDIO AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,613,328.00 |
| APPLICANT'S OPINION: | $10,613,328.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2230 |
| APPLICANT: | CASTELLANI, DIEGO |
| PARCEL NO.: | 4789 005 |
| PARCEL ADDRESS: | 1446 SHAFTER AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $364,000.00 |
| APPLICANT'S OPINION: | $300,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 4, 2010, at 9:30 a.m.

Present: Mervin Conlan and John McGary

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1918 | Buenaventura Emasa | A.V. Lowered (Assessor) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-1895 | Dolby Laboratories, Inc. | Postponed |
| 2008-1896 | Dolby Laboratories, Inc. | Postponed |
| 2008-1902 | Greater Bay Bank | Withdrawn |
| 2008-2100 | The Company, LLC | Withdrawn |
| 2008-2101 | The Company, LLC | Withdrawn |

**RECESS**

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

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**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Mervin Conlan, John McGary and Scott Spertzel

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2230 | Diego Castellani | Denied |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0957 | Nixon Peabody LLP | Withdrawn |
| 2008-2116 | Laurel Spe, LLC | Postponed |
| 2008-2117 | Laurel Spe, LLC | Postponed |
| 2008-2118 | Laurel Spe, LLC | Postponed |

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Wednesday, March 10, 2008 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, March 18, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, March 09, 2010 To Tuesday, March 09, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0435 |
| APPLICANT: | GLENBOROUGH SAN FRANCISCO, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $90,710,153.00 |
| APPLICANT'S OPINION: | $79,820,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0436 |
| APPLICANT: | GLENBOROUGH SAN FRANCISCO, LLC |
| PARCEL NO.: | 3720 008 |
| PARCEL ADDRESS: | 0400 4000 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $25,316,859.00 |
| APPLICANT'S OPINION: | $22,200,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1515 |
| APPLICANT: | MARRIOTT INTERNATIONAL, INC. |
| PARCEL NO.: | 2008700985 |
| PARCEL ADDRESS: | 0055 FOURTH STREET LTS 95,116-17 , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $413,653,242.00 |
| APPLICANT'S OPINION: | $291,448,100.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1516 |
| APPLICANT: | MARRIOTT INTERNATIONAL, INC. |
| PARCEL NO.: | 3736 035 |
| PARCEL ADDRESS: | 2990 - 2ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,374,075.00 |
| APPLICANT'S OPINION: | $3,300,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1517 |
| APPLICANT: | MARRIOTT INTERNATIONAL, INC. |
| PARCEL NO.: | 3736 029 |
| PARCEL ADDRESS: | 0299 2ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $41,613,673.00 |
| APPLICANT'S OPINION: | $37,356,863.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1518 |
| APPLICANT: | MARRIOTT INTERNATIONAL, INC. |
| PARCEL NO.: | 3736 027 |
| PARCEL ADDRESS: | 2990 2ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $56,234,695.00 |
| APPLICANT'S OPINION: | $50,112,865.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1730 |
| APPLICANT: | JAPAN CENTER KABUKI I LLC |
| PARCEL NO.: | 0701 002 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,499,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1731 |
| APPLICANT: | JAPAN CENTER KABUKI I LLC |
| PARCEL NO.: | 0701 001 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,426,000.00 |
| APPLICANT'S OPINION: | $5,800,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1732 |
| APPLICANT: | JAPAN CENTER EAST ASSOCS LP |
| PARCEL NO.: | 0700 027 |
| PARCEL ADDRESS: | 0022 PEACE PLZ, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $14,270,000.00 |
| APPLICANT'S OPINION: | $12,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1733 |
| APPLICANT: | JAPAN CENTER EAST ASSOCS LP |
| PARCEL NO.: | 0700 027 |
| PARCEL ADDRESS: | 0022 PEACE PLZ, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,849,398.00 |
| APPLICANT'S OPINION: | $12,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2037 |
| APPLICANT: | 977-983A PACIFIC AVE LLC |
| PARCEL NO.: | 0180 045 |
| PARCEL ADDRESS: | 0977 - 0983 PACIFIC AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,300,000.00 |
| APPLICANT'S OPINION: | $347,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, March 10, 2010 To Wednesday, March 10, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1692 |
| APPLICANT: | ZHANG, GUO AN |
| PARCEL NO.: | 6051 010C |
| PARCEL ADDRESS: | 0331 WAYLAND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $594,274.00 |
| APPLICANT'S OPINION: | $520,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2156 |
| APPLICANT: | ALMENDARES, GRIMILDA |
| PARCEL NO.: | 6529 027 |
| PARCEL ADDRESS: | 3421 - 25TH ST, 1 |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $395,767.00 |
| APPLICANT'S OPINION: | $118,891.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2157 |
| APPLICANT: | ALMENDARES, GRIMILDA |
| PARCEL NO.: | 6529 027 |
| PARCEL ADDRESS: | 3421 - 25TH ST, 1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $404,869.00 |
| APPLICANT'S OPINION: | $118,891.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2158 |
| APPLICANT: | ALMENDARES, GRIMILDA |
| PARCEL NO.: | 6529 027 |
| PARCEL ADDRESS: | 3421 - 25TH ST, 1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $412,965.00 |
| APPLICANT'S OPINION: | $118,891.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2291 |
| APPLICANT: | VACCARO, MARIA |
| PARCEL NO.: | 6637 038 |
| PARCEL ADDRESS: | 0119 - DAY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,560,000.00 |
| APPLICANT'S OPINION: | $1,700,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2292 |
| APPLICANT: | VACCARO, MARIA |
| PARCEL NO.: | 6637 038 |
| PARCEL ADDRESS: | 0119 DAY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,611,200.00 |
| APPLICANT'S OPINION: | $1,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, March 16, 2010 To Tuesday, March 16, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0002 |
| APPLICANT: | GAP, INC. |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 0801 MARKET ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $95,760,000.00 |
| APPLICANT'S OPINION: | $64,925,573.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0003 |
| APPLICANT: | GAP, INC. |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 0801 MARKET ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $95,760,000.00 |
| APPLICANT'S OPINION: | $64,349,896.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0004 |
| APPLICANT: | GAP, INC. |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 0801 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $97,675,200.00 |
| APPLICANT'S OPINION: | $65,636,896.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2007-0005 |
| APPLICANT: | GAP, INC. |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 0801 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $99,628,704.00 |
| APPLICANT'S OPINION: | $66,949,636.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1142 |
| APPLICANT: | GAP, INC. |
| PARCEL NO.: | 3705Z002 |
| PARCEL ADDRESS: | 080 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $103,653,702.00 |
| APPLICANT'S OPINION: | $50,200,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1586 |
| APPLICANT: | 332 PINE ASSOCIATES LLC |
| PARCEL NO.: | 0260 006 |
| PARCEL ADDRESS: | 0332 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,109,040.00 |
| APPLICANT'S OPINION: | $3,933,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1587 |
| APPLICANT: | 580 MARKET ASSOCIATES LLC |
| PARCEL NO.: | 0291 005B |
| PARCEL ADDRESS: | 0576 - 0580 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,016,000.00 |
| APPLICANT'S OPINION: | $3,305,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1588 |
| APPLICANT: | 625 MARKET ASSOCIATES LLC |
| PARCEL NO.: | 3707 061 |
| PARCEL ADDRESS: | 0625 0631 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,642,249.00 |
| APPLICANT'S OPINION: | $5,292,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 16, 2010, at 1:35 p.m.

Present: Jeffrey Morris, Diane Robinson and Gregory Blaine

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 Assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0002 | Gap, Inc. | Submitted |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2007-0003 | Gap, Inc. | Withdrawn |
| 2007-0004 | Gap, Inc. | Postponed |
| 2007-0005 | Gap, Inc. | Postponed |
| 2008-1142 | Gap, Inc. | Postponed |
| 2008-1586 | 332 Pine Associates LLC | Postponed |
| 2008-1587 | 580 Market Associates LLC | Postponed |
| 2008-1588 | 625 Market Associates LLC | Postponed |

There being no further business, the Board, at the hour of 4:20 p.m., recessed to reconvene Monday, March 22, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, March 22, 2010.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, March 17, 2010 To Wednesday, March 17, 2010**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0622 |
| APPLICANT: | DUNN, WEI |
| PARCEL NO.: | 7259 021 |
| PARCEL ADDRESS: | 0040 GELLERT DR, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $977,000.00 |
| APPLICANT'S OPINION: | $787,268.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0625 |
| APPLICANT: | DUNN, WEI |
| PARCEL NO.: | 7259 021 |
| PARCEL ADDRESS: | 0040 GELLERT DR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $977,000.00 |
| APPLICANT'S OPINION: | $787,268.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2081 |
| APPLICANT: | SAHEBKAR-MOGHADDAM, FARHAD |
| PARCEL NO.: | 1198 036 |
| PARCEL ADDRESS: | 1631 GROVE ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,737,500.00 |
| APPLICANT'S OPINION: | $1,350,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2253 |
| APPLICANT: | GASSER, STEVEN |
| PARCEL NO.: | 1469A009 |
| PARCEL ADDRESS: | 0496 - 38TH AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,700,000.00 |
| APPLICANT'S OPINION: | $1,300,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, March 17, 2010, at 9:30 a.m.

Present: Louisa Mendoza, John McGary and Joseph Tham

Quorum present

Chairperson: Louisa Mendoza, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2007 Assessment Roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2081 | Farhad Sahebkar-Moghaddam | A.V. Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0622 | Wei Dunn | Postponed |
| 2008-0625 | Wei Dunn | Postponed |
| 2008-2253 | Steven Gasser | Postponed |

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Thursday, March 18, 2010 at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, March 18, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, March 18, 2010 To Thursday, March 18, 2010**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0078 |
| APPLICANT: | ZHAO, WYMAN |
| PARCEL NO.: | 4829 024 |
| PARCEL ADDRESS: | 1465 VAN DYKE AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $547,000.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0261 |
| APPLICANT: | TABRIZI, FATEMEH |
| PARCEL NO.: | 3514 259 |
| PARCEL ADDRESS: | 0140 SOUTH VAN NESS AVE, #1146 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $740,000.00 |
| APPLICANT'S OPINION: | $590,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0320 |
| APPLICANT: | MAKRAS, VICTOR |
| PARCEL NO.: | 5411 045 |
| PARCEL ADDRESS: | 5264 - 3RD ST, 203 |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $250,000.00 |
| APPLICANT'S OPINION: | $175,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 18, 2010, at 1:30 p.m.

Present: Louisa Mendoza, Margaret Ruxton and Mervin Conlan

Quorum present

Chairperson: Margaret Ruxton, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2008 and 2009 assessment roll years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0261 | Fatemeh Tabrizi | Denied-No Show |
| 2009-0320 | Victor Makras | Denied-No Show |

The following listed applicant for change in the assessed valuation of property affecting the 2008 assessment roll year having not been present for hearing as scheduled, the Board took no action, as specified under this date, o the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0078 | Wyman Zhao | Postponed |

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Thursday, March 25, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, March 31, 2010

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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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7

2/22/10

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 22, 2010 To Monday, March 22, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2167 |
| APPLICANT: | CABAK, MICHAEL |
| PARCEL NO.: | 0779 091 |
| PARCEL ADDRESS: | 0988 FULTON ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,100,000.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2168 |
| APPLICANT: | CABAK, MICHAEL |
| PARCEL NO.: | 0779 091 |
| PARCEL ADDRESS: | 0988 FULTON ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $1,122,000.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

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MAR 17 2010

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2405 |
| APPLICANT: | THE NEIMAN MARCUS GROUP, INC. |
| PARCEL NO.: | 0313 018 |
| PARCEL ADDRESS: | 0150 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $166,300,000.00 |
| APPLICANT'S OPINION: | $108,600,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2417 |
| APPLICANT: | NEIMAN MARCUS GROUP INC. |
| PARCEL NO.: | 0313 018 |
| PARCEL ADDRESS: | 0150 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $185,000,000.00 |
| APPLICANT'S OPINION: | $108,600,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0390 |
| APPLICANT: | RUDKIN, MARY |
| PARCEL NO.: | 0822 050 |
| PARCEL ADDRESS: | 0969 HAYES ST, 4 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $768,854.00 |
| APPLICANT'S OPINION: | $660,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 22, 2010 To Monday, March 22, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0400 |
| APPLICANT: | GLENBOROUGH FUND XII |
| PARCEL NO.: | 3707 062 |
| PARCEL ADDRESS: | 0033 NEW MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $69,973,867.00 |
| APPLICANT'S OPINION: | $55,000,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-0989 |
| APPLICANT: | MADHAV TRUST |
| PARCEL NO.: | 0740 010 |
| PARCEL ADDRESS: | 0640 - 0642 EDDY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,670,942.00 |
| APPLICANT'S OPINION: | $1,108,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1303 |
| APPLICANT: | LYNN, QUAYLE |
| PARCEL NO.: | 0577 001D |
| PARCEL ADDRESS: | 1809 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,847,010.00 |
| APPLICANT'S OPINION: | $1,225,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1544 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 606 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,213,438.00 |
| APPLICANT'S OPINION: | $2,163,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1545 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 607 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,213,438.00 |
| APPLICANT'S OPINION: | $2,163,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1546 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 608 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,213,440.00 |
| APPLICANT'S OPINION: | $2,163,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1547 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 609 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,704,500.00 |
| APPLICANT'S OPINION: | $3,511,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1548 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 610 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,404,000.00 |
| APPLICANT'S OPINION: | $3,121,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1549 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 611 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,404,000.00 |
| APPLICANT'S OPINION: | $3,121,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1550 |
| APPLICANT: | BEACON PARKING LP |
| PARCEL NO.: | 8702 612 |
| PARCEL ADDRESS: | 0200 - 0298 KING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,704,500.00 |
| APPLICANT'S OPINION: | $3,511,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, March 22, 2010, at 9:30 a.m.

Present: Diane Robinson, Gregory Blaine and Lawrence Lee

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 Assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0390 | Mary Rudkin | A.V. Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2167 | Michael Cabak | Withdrawn |
| 2008-2168 | Michael Cabak | Withdrawn |
| 2008-2405 | The Neiman marcus Group, Inc. | Postponed |
| 2008-2417 | Neiman Marcus Group Inc. | Postponed |

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Tuesday, March 23, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 30, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# NOTICE OF CLOSED SESSION MEETING

## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
## TUESDAY, MARCH 23, 2010
## 9:30 AM

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---

1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)

2. **Closed Session** with legal to continue deliberating, preparing findings of fact and to take possible action on the below listed application (pursuant to Revenue and Taxation code sections 1605.4):

| | |
|---|---|
| APPLICATION: | 2008-1250 |
| APPLICANT: | SLUSKY, BORIS |
| PARCEL NO.: | 0578 027 |
| PARCEL ADDRESS: | 1999 BROADWAY, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,850,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

03-17-10

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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## AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
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1. Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board)

2. Closed session with legal counsel to review and edit the findings of fact, and to take possible action on the below listed applications (pursuant to Revenue and Taxation code sections 1605.4):

**A. APPLICATION 2002-0517**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $125,865,691.00 |
| APPLICANT'S OPINION: | $100,500,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**B. APPLICATION 2003-1426**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $128,383,004.00 |
| APPLICANT'S OPINION: | $62,932,846.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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MAR 17 2010

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**C. APPLICATION 2004-1172**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $131,076,687.00 |
| APPLICANT'S OPINION: | $65,389,957.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**D. APPLICATION 2005-0727**

| | |
|---|---|
| APPLICANT: | BANK OF AMERICA CORP. |
| PARCEL NO.: | 3507 040 |
| PARCEL ADDRESS: | 1455 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $133,698,220.00 |
| APPLICANT'S OPINION: | $66,849,111.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 23, 2010 at 10:35 a.m.

Present: Lawrence Lee, Jeffrey Morris and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session with legal counsel at the hour of 10:38 a.m. to continue drafting and editing findings of fact for the below listed applications.

At the hour of 11:55 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-0517 | Bank of America | The Board finalized and adopted its findings of fact. |
| 2003-1426 | Bank of America | Same as above. |
| 2004-1172 | Bank of America | Same as above. |
| 2005-0727 | Bank of America | Same as above. |

There being no further business, the Board, at the hour of 12:03 p.m. recessed to reconvene Tuesday, March 30, 2009, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 30, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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**Agenda* / Notice of Assessment Appeals Board**

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, March 24, 2010 To Wednesday, March 24, 2010**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2317 |
| APPLICANT: | HARRY KRIEGER TRUST 1970 |
| PARCEL NO.: | 1068 002 |
| PARCEL ADDRESS: | 2950 GEARY BLVD, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,116,108.00 |
| APPLICANT'S OPINION: | $580,833.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2318 |
| APPLICANT: | HARRY KRIEGER TRUST 1970 |
| PARCEL NO.: | 1068 002 |
| PARCEL ADDRESS: | 2950 GEARY BLVD, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,121,420.00 |
| APPLICANT'S OPINION: | $569,444.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2319 |
| APPLICANT: | HARRY KRIEGER TRUST 1970 |
| PARCEL NO.: | 1084 005 |
| PARCEL ADDRESS: | 3535 GEARY BLVD, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,183,583.00 |
| APPLICANT'S OPINION: | $479,899.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2320 |
| APPLICANT: | HARRY KRIEGER TRUST 1970 |
| PARCEL NO.: | 1084 005 |
| PARCEL ADDRESS: | 3535 GEARY BLVD, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,188,060.00 |
| APPLICANT'S OPINION: | $489,497.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2323 |
| APPLICANT: | GIOUZELIS, CHRIS |
| PARCEL NO.: | 5423A015 |
| PARCEL ADDRESS: | 1970 CARROLL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,244,611.00 |
| APPLICANT'S OPINION: | $1,795,644.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2324 |
| APPLICANT: | GIOUZELIS, CHRIS |
| PARCEL NO.: | 5423A015 |
| PARCEL ADDRESS: | 1970 CARROLL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,289,501.00 |
| APPLICANT'S OPINION: | $1,831,555.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2365 |
| APPLICANT: | GIOUZELIS, CHRIS |
| PARCEL NO.: | 5423A015 |
| PARCEL ADDRESS: | 1970 CARROLL AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,200,600.00 |
| APPLICANT'S OPINION: | $1,795,644.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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Disability Access – The hearing room is wheelchair accessible.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, March 25, 2010 To Thursday, March 25, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2225 |
| APPLICANT: | CEN, ANDY |
| PARCEL NO.: | 6980 012 |
| PARCEL ADDRESS: | 0135 LEE AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $473,707.00 |
| APPLICANT'S OPINION: | $250,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2226 |
| APPLICANT: | CEN, ANDY |
| PARCEL NO.: | 6980 012 |
| PARCEL ADDRESS: | 0135 LEE AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $485,937.00 |
| APPLICANT'S OPINION: | $250,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2328 |
| APPLICANT: | PRITZKER FAMILY |
| PARCEL NO.: | 4044 001 |
| PARCEL ADDRESS: | 0601 - 18TH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $2,190,000.00 |
| APPLICANT'S OPINION: | $1,095,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2329 |
| APPLICANT: | PRITZKER FAMILY |
| PARCEL NO.: | 4044 001A |
| PARCEL ADDRESS: | 0645 - 18TH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,752,000.00 |
| APPLICANT'S OPINION: | $876,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2330 |
| APPLICANT: | PRITZKER FAMILY |
| PARCEL NO.: | 4044 002 |
| PARCEL ADDRESS: | 0721 TENNESSEE ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $9,344,000.00 |
| APPLICANT'S OPINION: | $4,672,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2331 |
| APPLICANT: | PRITZKER FAMILY |
| PARCEL NO.: | 4044 002A |
| PARCEL ADDRESS: | 0729 TENNESSEE ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,314,000.00 |
| APPLICANT'S OPINION: | $657,000.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2344 |
| APPLICANT: | ABBOTT CORPORATION |
| PARCEL NO.: | 2009900031 |
| PARCEL ADDRESS: | , |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | $252,968.00 |
| APPLICANT'S OPINION: | $252,968.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2345 |
| APPLICANT: | ABBOTT CORPORATION |
| PARCEL NO.: | 2009900030 |
| PARCEL ADDRESS: | , |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | $346,197.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Thursday, March 25, 2010 To Thursday, March 25, 2010**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2355 |
| APPLICANT: | LUCERO LLC |
| PARCEL NO.: | 3614 030 |
| PARCEL ADDRESS: | 1009 - 1011 S SOUTH VAN NESS AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,100,000.00 |
| APPLICANT'S OPINION: | $54,743.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2356 |
| APPLICANT: | LUCERO LLC |
| PARCEL NO.: | 3617 030 |
| PARCEL ADDRESS: | 0971 - 0975 GUERRERO ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,300,000.00 |
| APPLICANT'S OPINION: | $76,719.00 |
| TAXABLE YEAR: | 2006 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Disability Access – The hearing room is wheelchair accessible.

*** Public comment will be taken on every item on the agenda.**

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, March 25, 2010, at 9:47 a.m.

Present: Donna Crowder, Arthur Tom and Joseph Tham

Quorum present

Chairperson: Donna Crowder, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2006 and 2008 Assessment roll years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2225 | Andy Cen | A.V.Lowered (Board) |
| 2008-2355 | Lucero LLC | Continued |
| 2008-2356 | Lucero LLC | Continued |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this d3ate, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2226 | Andy Cen | Postponed |
| 2008-2328 | Pritzker Family | Postponed |
| 2008-2329 | Pritzker Family | Postponed |
| 2008-2330 | Pritzker Family | Postponed |
| 2008-2331 | Pritzker Family | Postponed |
| 2008-2344 | Abbott Corporation | Withdrawn |
| 2008-2345 | Abbott Corporation | Withdrawn |

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Wednesday, March 31, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, May 5, 2010

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, March 29, 2010, at 1:30 p.m.

Present: Donna Crowder and Lawrence Lee

Quorum present

Chairperson: Donna Crowder, Presiding

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-0622 | Wei Dunn | Approved Assessor recommendation to cancel the base year assessment for the 10/17/2007 event date. |
| 2008-0625 | Wei Dunn | A.V. Lowered to Assessor recommended value. |

There being no further business, the Board, at the hour of 1:52 p.m. recessed to reconvene Tuesday, March 30, 2010, at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, May 5, 2010

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, March 30, 2010 To Tuesday, March 30, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2006-1209 |
| APPLICANT: | FOLSOM VENTURES, LLC |
| PARCEL NO.: | 3750 090 |
| PARCEL ADDRESS: | , |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $19,000,000.00 |
| APPLICANT'S OPINION: | $13,422,700.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-1410 |
| APPLICANT: | YERBA BUENA ENTERTAINMENT CTR |
| PARCEL NO.: | 2008701614 |
| PARCEL ADDRESS: | SONY METREON CTR LOT 113 , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $128,426,834.00 |
| APPLICANT'S OPINION: | $63,150,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2023 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 1210 - 1210 SPEAR STREET, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $57,664,170.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2024 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 1210 - 1210 SPEAR STREET, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $61,113,883.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2025 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0121 - 0121 SPEAR STREET, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $90,306,720.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2026 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0121 - 0121 SPEAR STREET, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $95,709,251.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0817 |
| APPLICANT: | TRIO INVESTMENTS LLC |
| PARCEL NO.: | 3748 232 |
| PARCEL ADDRESS: | 0355 - 01ST ST, #S710 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $512,500.00 |
| APPLICANT'S OPINION: | $420,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2009-0818 |
| APPLICANT: | TRIO INVESTMENTS LLC |
| PARCEL NO.: | 3748 195 |
| PARCEL ADDRESS: | 0355 - 01ST ST, #S403 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $420,000.00 |
| APPLICANT'S OPINION: | $330,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Disability Access – The hearing room is wheelchair accessible.

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**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 30, 2010, at 9:30 a.m.

Present: Jeffrey Morris, Diane Robinson and Gregory Blaine

Quorum present

Chairperson: Jeffrey Morris, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2009 Assessment roll year being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2009-0817 | Trio Investments LLC | Denied |
| 2009-0818 | Trio Investments LLC | A.V. Lowered (Board) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2006-1209 | Folsom Ventures, LLC | Withdrawn |
| 2008-1410 | Yerba Buena Entertainment | Withdrawn |
| 2008-2023 | BRE - Rincon, LLC | Withdrawn |
| 2008-2024 | BRE - Rincon, LLC | Withdrawn |
| 2008-2025 | BRE - Rincon, LLC | Withdrawn |
| 2008-2026 | BRE - Rincon, LLC | Withdrawn |

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene Monday, April 5, 2010 at 9:30 a.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, April 6, 2010

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, March 31, 2010 To Wednesday, March 31, 2010**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2358 |
| APPLICANT: | PACIFIC HEIGHTS SURGERY CENTER OF SF |
| PARCEL NO.: | 2009900425 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $221,344.00 |
| APPLICANT'S OPINION: | $150,564.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2359 |
| APPLICANT: | PACIFIC HEIGHTS SURGERY CENTER OF SF |
| PARCEL NO.: | 2009900424 |
| PARCEL ADDRESS: | , |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $201,427.00 |
| APPLICANT'S OPINION: | $125,654.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2423 |
| APPLICANT: | EHRHARDT, ANN REVOCABLE TRUST |
| PARCEL NO.: | 2411 021M |
| PARCEL ADDRESS: | 0445 TARAVAL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $4,913,429.00 |
| APPLICANT'S OPINION: | $2,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2434 |
| APPLICANT: | EHRHARDT, ANN REVOCABLE TRUST |
| PARCEL NO.: | 2411 021M |
| PARCEL ADDRESS: | 0445 TARAVAL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $4,921,147.00 |
| APPLICANT'S OPINION: | $2,550,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2435 |
| APPLICANT: | APPLEGATE, GERALD |
| PARCEL NO.: | 0937 022 |
| PARCEL ADDRESS: | 2473 - 2477 LOMBARD ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,080,724.00 |
| APPLICANT'S OPINION: | $861,452.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2437 |
| APPLICANT: | WOO, DONALD |
| PARCEL NO.: | 2400 075 |
| PARCEL ADDRESS: | 1551 TARAVAL ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $512,550.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2439 |
| APPLICANT: | WOO, DONALD |
| PARCEL NO.: | 2400 076 |
| PARCEL ADDRESS: | 1561 TARAVAL AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $257,140.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND SUPPLEMENTAL |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2008-2440 |
| APPLICANT: | WOO, DONALD |
| PARCEL NO.: | 2400 077 |
| PARCEL ADDRESS: | 2418 - 26TH AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $260,310.00 |
| APPLICANT'S OPINION: | $0.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND SUPPLEMENTAL |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at http://www.sfgov.org/sunshine/

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, March 31, 2010, at 9:30 a.m.

Present: Mervin Conlan, Fred Perez and John McGary

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2002 and 2004 Assessment roll years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2435 | Gerald Applegate | Continued |
| 2008-2437 | Donald Woo | Denied legal issue regarding change in ownership; schedule for hearing on valuation for 11/8/2004 event date. |
| 2008-2439 | Donald Woo | Same as above |
| 2008-2440 | Donald Woo | Same as above |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2008-2358 | Pacific Heights Surgery Center | Withdrawn |
| 2008-2359 | Pacific Heights Surgery Center | Withdrawn |
| 2008-2423 | Ehrhardt, Ann Revocable Trust | Postponed |
| 2008-2434 | Ehrhardt, Ann Revocable Trust | Postponed |

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Wednesday, April 7, 2010 at 1:30 p.m.

Angela Calvillo
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, April 8, 2010

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